

## Article - Tax - General

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§13-1005.

(a) A person who is required to pay the admissions and amusement tax and who willfully fails to pay the tax as required under Title 4 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

(b) A person who is required to pay the boxing and wrestling tax and who willfully fails to pay the tax as required under Title 6 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

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